

Executive Officer, Contact Branch

3 June 1947

Assistant Chief, Finance Division

Conditions Under Which Travelers May use Taxicabs
on a Reimbursable Basis

In response to your verbal inquiry, it is desired to present the circumstances under which taxis may be used by travelers of this Agency under existing statutory authority and regulations. The regulations which are normally used as a guide with respect to the use of taxis is Paragraph 11 of the Standardized Government Travel Regulations, and for your convenience is quoted as follows:

"11. Special conveyances.- The hire of boat, automobile, aircraft, livery, or other special conveyance will be allowed only when no public or regular means of transportation are available or when such regular means of transportation cannot be used [advantageously in the interest of the Government, in which case a satisfactory explanation must accompany the account, (See par. 83(e))"]

It will be noted that when public or regular means of transportation are available, that to justify the use of taxicabs, there must be presented with the account a satisfactory showing that such public or regular means of transportation could not be used advantageously in the interest of the Government. The GAO has ruled that taxicabs cannot be used merely for convenience, or as a result of the personal desires of the traveler, but that the employee must in all cases be in a position to establish that an actual need existed for travel by special conveyance (taxi). The Comptroller General of the United States in a decision rendered to the Coordinator of Information on 4 June 1942 (21 Comp. Gen. 1093) states that such fares are not allowable ".....unless exceptional circumstances are affirmatively established, for example, where the safety of the documents, etc., would be jeopardized if usual public conveyances were used, in which latter event, reimbursement of the expenses would be authorized under the said paragraph, whether or not the employee is in a travel status". It was further stated that the mere fact that an employee carries with him confidential official documents, films, etc., not of unusual weight or size, may not be regarded as justifying the use of special conveyance such as taxicabs authorized by Paragraph 11, Standardized Government Travel Regulations.

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In order for the Fiscal Section to be in a position to honor claims for reimbursement for the use of taxicabs (except where used to and from terminals, etc.), it will be necessary for the traveler to accompany his claim with a satisfactory explanation which should be approved by the Branch Executive Officer, or Branch Chief, with such supplementary remarks as may be deemed necessary to affirmatively establish an actual government need for the use of the more expensive means of transportation.

A review of exceptions taken by the GAO to travel accounts of the former parent organization indicates that the GAO has continually used the above cited Decision as a guide in requiring satisfactory explanations. In a number of instances, it was necessary to effect collections from the individual travelers because of the inability to present adequate statements. It would therefore appear that the criteria in each case would be the traveler's ability to satisfy himself that he could justify the use of taxicabs as being actually necessary in the interest of the Government due to the fact that regular means of transportation could not be advantageously used.

Since the entire subject of the use of special conveyances is one on which GAO looks with an adverse attitude, it may be advisable to use such means of transportation sparingly until a number of such cases have initially been reviewed by accredited representatives of the GAO who perform site audits in the Fiscal Section. A further verbal discussion of this matter may assist in clarifying particular situations with which travelers of your office may be confronted.

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Assistant Chief,
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